## **Amendments to the Claims**

1. (Original) A signal processor, which receives an encoded digital signal and generates signals to reproduce video and audio from the received digital signal, the signal processor comprising:

a first decoder for separating a first video signal and a first audio signal in digital form from a digital signal in a first format;

a second decoder for separating a second video signal and a second audio signal in digital form from a digital signal in a second format;

a video controller, which receives the first video signal and the second video signal, selects at least one of the two video signals received, subjects the selected video signal to video processing for display purposes, and then outputs the processed video signal;

a clock generator for generating a clock signal of which the frequency corresponds to that of the first audio signal;

an audio processor, which receives the second audio signal and the clock signal and converts the frequency of the second audio signal into that of the first audio signal in accordance with the clock signal; and

an audio switch, which receives the first audio signal from the first decoder and the second audio signal with the converted frequency from the audio processor, respectively, and outputs one of the two audio signals that is associated with the video signal being selected by the video controller.

2. (Original) The signal processor according to claim 1, wherein the video controller includes:

a video switch, which receives the first video signal and the second video signal and selectively outputs at least one of the two video signals; and

a video processor, which subjects the selected video signal to the video processing for display purposes and then outputs the processed video signal.

3. (Original) The signal processor according to 1, wherein the video controller includes:

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a resolution converter, which receives one of the first video signal and the second video signal to convert resolution of the video; and

a processor, which receives the video signal with the converted resolution and the other video signal, and subjects the two video signals to video processing for superimpose display purposes, and then outputs a processed video signal.

4. (Original) The signal processor according to 1, wherein the video controller includes: a resolution converter, which receives the first video signal and the second video signal to convert resolutions of the first and the second video signals; and

a processor, which subjects the first and second video signals with the converted resolutions to video processing for simultaneous display purposes, and then outputs a processed video signal.